IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

TUESDAY, THE 6TH FEBRUARY 2007 / 17TH MAGHA 1928

OP.No. 3040 of 2003(J)

PETITIONER:

V.SANTHOSH KUMAR, JAYA VINAYAKA THEATRE
AND KALYANAMANDAPAM, SOWBHAGYA, SREEMURUKA
BUILDINGS, KULATHUMMAL, NEYYATTINKARA TALUK,
TRIVANDRUM.

BY ADV. SRI.T.K.ANANDA PADMANABHAN

RESPONDENTS:

THE TAHSILDAR, NEYYATTINKARA.

BY GOVERNMENT PLEADER - ADV. SMT.SMITHA

THIS ORIGINAL PETITION HAVING BEEN FINALLY HEARD ON 06/02/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

OP 3040/2003

ORDER ON CMP NO. 5440/2003 IN OP NO.3040/2003

DISMISSED.

06/02/2007. Sd/- (C.N.RAMACHANDRAN NAIR, JUDGE)

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1	COPY OF ORDER OF ASSESSMENT NO. P5/11448/01 DATED 13/08/2001.
EXT.P2	COPY OF ORDER NO.5-1 448/2001 DATED 22/03/2002.
EXT.P3	COPY OF JUDGMENT DATED 16/07/2002.
EXT.P4	COPY OF DEMAND NOTICE NO.D5-11448/01
EXT.P5	COPY OF DEMAND NOTICE NO.D5-11448/01
EXT.P6	COPY OF OBJECTION DATED 24/09/2002.

// TRUE COPY //

PA TO JUDGE.

jg

C.N.RAMACHANDRAN NAIR, J.

O.P. NO. 3040 OF 2003 J

Dated, this the 6th day of February, 2007

J U D G M E N T

The petitioner is challenging demand on building tax in respect of Kalyanamandapam. There can be hardly any dispute with respect to tax payable for Kalyanamandapam, because tax as per schedule can be demanded only for actual plinth area. Dispute in plinth area and rate of tax, if any, can be settled through a rectification application. Since the Tahsildar, in the counter affidavit, reported that revised assessment orders are passed based on earlier judgment and interim order on actual plinth area, this O.P. is closed directing the respondent to issue copy of revised assessment order if not already served. Since assessment is completed without hearing the petitioner, dispute if any survives should be settled through rectification application to be filed by the petitioner, and after hearing the petitioner. Rectified order should be passed carrying out rectifications of mistakes if any pointed out by the petitioner within two weeks from making application for rectification.

This O.P. is disposed of as above.

(C.N.RAMACHANDRAN NAIR, JUDGE)

jg